

4. 19 - D

ODPW 2524 (Rev. 12/79)  
Schedule E

80-16

## ASSETS/LIABILITIES BALANCE SHEET

Name of Facility:		Medicaid Provider No.
		Period:
(All Amounts to Nearest Dollar)	Balance Per Books	
	Beginning of Period	End of Period
	1	2
<b>Assets</b>		
<b>Current Assets</b>		
1. Cash on hand and in banks	\$	\$
2. Accounts receivable—net		
3. Notes receivable—net		
4. Other receivable—net		
5. Inventory		
6. Prepaid expenses		
7. Investments		
8. Other (specify)		
9. Total Current (sum of lines 1 through 8)	\$	\$
10. Property, plant & equipment—net	\$	\$
<b>Other Assets</b>		
11. Investments	\$	\$
12. Deposits on leases		
13. Due from owners/officers		
14.1 Other (specify)		
14.2		
14.3		
15. Total Other (sum of lines 11 through 14.3)	\$	\$
16. Total Assets (sum of lines 9, 10, and 15)	\$	\$
<b>Current Liabilities</b>		
17. Accounts payable	\$	\$
18. Notes payable		
18.1 Current portion of long-term debt		
19. Salaries—fees payable		
20. Payroll taxes payable		
21. Deferred income		
22. Other (specify)		
23. Total Current (sum of lines 17 through 22)	\$	\$
<b>Long Term Liabilities</b>		
24. Mortgage payable	\$	\$
25. Notes payable		
<b>Loans from Owners</b>		
26.1 Prior to 7-1-72		
26.2 On or after 7-1-72		
27. Total Long-Term (sum of lines 24 through 26.2)	\$	\$
28. Total Liabilities (sum of lines 23 and 27)	\$	\$
29. Capital (net worth) (partnership must furnish detail)		
30. Total Liabilities and Capital (sum of lines 28 and 29)	\$	\$
31. Equity in assets leased from related organization	\$	\$
32. Total Equity Capital (sum of lines 29 and 31)	\$	\$

## INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE E

Enter the balances recorded in the facility's books of accounts at the beginning of the reporting period. Where the nursing home is a distinct part of an institution, enter the total amounts applicable to the distinct part. Attachments may be used if the lines on the schedule are not sufficient. As stated, the amounts entered in columns 1 and 2 are obtained from the provider's books of accounts. Some of these amounts may need to be adjusted. Some examples of accounts which might need adjustments are as follows:

**Line 2—Accounts Receivable**—The accounts receivable to be entered in column 1 would represent total amounts expected to be realized by the provider from patient care services.

**Line 7—Investments**—These are temporary investments of operating funds. Operating funds invested for long periods of time would be considered in excess of patient care needs and recorded in line 11.

**Line 10—Property, Plant, and Equipment**—The amounts to be entered in column 1 should be based on the historical cost of the asset or, in a case of a donated asset, the fair market value at the time of donation. The amounts must be adjusted to reflect net book value.

**Line 12—Deposit on Leases**—Deposits required under the terms of a lease are included in equity capital.

ASSETS/LIABILITIES BALANCE SHEET

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Name of Facility:		Medicaid Provider No.
		Period:
(All Amounts to Nearest Dollar)	Balance Per Books	
	Beginning of Period 1	End of Period 2
<b>Assets</b>		
<b>Current Assets</b>		
1. Cash on hand and in banks	\$	\$
2. Accounts receivable—net		
3. Notes receivable—net		
4. Other receivable—net		
5. Inventory		
6. Prepaid expenses		
7. Investments		
8. Other (specify)		
9. Total Current (sum of lines 1 through 8)	\$	\$
10. Property, plant & equipment—net	\$	\$
<b>Other Assets</b>		
11. Investments	\$	\$
12. Deposits on leases		
13. Due from owners/officers		
14.1 Other (specify)		
14.2		
14.3		
15. Total Other (sum of lines 11 through 14.3)	\$	\$
16. Total Assets (sum of lines 9, 10, and 15)	\$	\$
<b>Current Liabilities</b>		
17. Accounts payable	\$	\$
18. Notes payable		
18.1 Current portion of long-term debt		
19. Salaries—fees payable		
20. Payroll taxes payable		
21. Deferred income		
22. Other (specify)		
23. Total Current (sum of lines 17 through 22)	\$	\$
<b>Long Term Liabilities</b>		
24. Mortgage payable	\$	\$
25. Notes payable		
<b>Loans from Owners</b>		
26.1 Prior to 7-1-72		
26.2 On or after 7-1-72		
27. Total Long-Term (sum of lines 24 through 26.2)	\$	\$
28. Total Liabilities (sum of lines 23 and 27)	\$	\$
29. Capital (net worth) (partnership must furnish detail)		
30. Total Liabilities and Capital (sum of lines 28 and 29)	\$	\$
31. Equity in assets leased from related organization	\$	\$
32. Total Equity Capital (sum of lines 29 and 31)	\$	\$

# ASSETS/LIABILITIES BALANCE SHEET

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Name of Facility: \_\_\_\_\_  
Medicaid Provider No. \_\_\_\_\_  
Period: \_\_\_\_\_

(All Amounts to Nearest Dollar)		Assets	
		Beginning of Period	End of Period
		1	2
Current Assets			
1. Cash on hand and in banks	\$		\$
2. Accounts receivable—net			
3. Notes receivable—net			
4. Other receivable—net			
5. Inventory			
6. Prepaid expenses			
7. Investments			
8. Other (specify)			
9. Total Current (sum of lines 1 through 8)	\$	\$	\$
10. Property, plant & equipment—net	\$	\$	\$
Other Assets			
11. Investments	\$	\$	\$
12. Deposits on leases			
13. Due from owners/officers			
14.1 Other (specify)			
14.2			
14.3			
15. Total Other (sum of lines 11 through 14.3)	\$	\$	\$
16. Total Assets (sum of lines 9, 10, and 15)	\$	\$	\$
Current Liabilities			
17. Accounts payable	\$	\$	\$
18. Notes payable			
18.1 Current portion of long-term debt			
19. Salaries—fees payable			
20. Payroll taxes payable			
21. Deferred income			
22. Other (specify)			
23. Total Current (sum of lines 17 through 22)	\$	\$	\$
Long Term Liabilities			
24. Mortgage payable	\$	\$	\$
25. Notes payable			
Loans from Owners			
26.1 Prior to 7-1-72			
26.2 On or after 7-1-72			
27. Total Long-Term (sum of lines 24 through 26.2)	\$	\$	\$
28. Total Liabilities (sum of lines 23 and 27)	\$	\$	\$
29. Capital (net worth) (partnership must furnish detail)			
30. Total Liabilities and Capital (sum of lines 28 and 29)	\$	\$	\$
31. Equity in assets leased from related organization	\$	\$	\$
32. Total Equity Capital (sum of lines 29 and 31)	\$	\$	\$

Balance Per Books

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COMPUTATION OF RETURN ON EQUITY CAPITAL OF PROPRIETARY PROVIDERS

Name of Facility:		Medical Provider No.					
Month	Equity Capital Beginning of Period (Schedule E-1, col. 1, ln. 32)	Capital Investments During Period	Gain or (Loss) Sale of Assets	Withdrawals or Dividend Distributions	Other Increases or (Decreases)	Increases or (Decreases) Due to Operations	Equity Capital End of Month (Net Total of cols. 2 through 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13. Total							

\$

## INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE E-1

Schedule E-1 is provided for the computation of the average equity capital amount and the amount of return includable in allowable costs, and must be completed by all profit homes.

**Column 1**, list each of the months included in the reporting period. No more than 12 months should be reflected in the computation for any period.

**Column 2**, enter the equity capital as of the beginning of the reporting period, as computed on ODPW 2524, Schedule E, line 32, column 1. This amount will be the same for all months during the period.

**Column 3**, list on a monthly basis capital investments made during the period. Capital investments include cash and other property contributed by owners and proceeds from the issuance of corporation stocks. Do not include loans from owners here. The amount entered on the appropriate line in column 3 is carried forward to subsequent months in the period and is increased by additional contributions in the month(s) in which such contributions are made.

**Column 4**, enter the net gain or loss from the disposition of depreciable assets computed in accordance with Chapter 1, Section 132 of the Provider Reimbursement Manual (HIM-15). Gains and losses on investments included in equity capital will also be shown in this column.

**Column 5**, enter in this column the amounts withdrawn by owners or disbursed for the personal benefit of owners; any amounts paid as dividends to corporation stockholders are also entered. This column indicates the cumulative amount for the period; i.e., if withdrawals occur at the rate of \$600 per month, the first month of the period will show \$600, the second month \$1,200, etc. However, if withdrawals are made and are reflected here in the profit or loss for the period (for example salaries), they should be entered here.

**Column 6**, enter other changes in equity capital such as loans from owners made after July 1, 1972 (increases) and repayments of the same (decreases). Unrestricted donations and contributions are also entered in this column.

Beginning with the first month in which a transaction occurs, the applicable amount is carried forward to subsequent months and is increased by additional loans or decreased repayment of loans.

**Column 7**, equity capital increases or decreases, as income is earned or as losses are incurred in operation of the provider during the reporting period.

The net amount of the change in equity capital from this category of transactions is determined by analyzing the difference between equity capital at the beginning of the period and equity capital at the end of the period. From this net increase or decrease in equity capital are subtracted the amounts included under the other categories of changes on Schedule E-1, columns 3 through 6. The remainder will then represent the increase or decrease due to operations; however, any amount for a return on equity capital included in the interim payments is further subtracted from this remainder. The increase or decrease due to operations is considered as earned uniformly during each of the months of the reporting period and affects equity capital cumulatively. For example, if the net increase due to profits in operations for 12 months is \$24,000, \$2,000 would be shown in the first month, \$4,000 in the second month, etc.

**Column 8**, enter the net total of columns 2 through 7. If a negative amount is claimed enter zero. Add the individual months' equity capital and indicate the total on line 13.

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COMPUTATION OF RETURN ON EQUITY CAPITAL OF PROPRIETARY PROVIDERS

Name of Facility:

Month (1)	Equity Capital Beginning of Period (Schedule E-1, col. 1, ln. 32) (2)	Capital Investments During Period (3)	Gain or (Loss) Sale of Assets (4)	Withdrawals or Dividend Distributions (5)	Other Increases or (Decreases) (6)	Medicaid Provider No.		Equity Capital End of Month (Net Total of cols. 2 through 7) (8)
						Period	Increases or (Decreases) Due to Operations (7)	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13. Total								\$

## INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE E-1

Schedule E-1 is provided for the computation of the average equity capital amount and the amount of return includable in allowable costs, and must be completed by all profit homes.

**Column 1**, list each of the months included in the reporting period. No more than 12 months should be reflected in the computation for any period.

**Column 2**, enter the equity capital as of the beginning of the reporting period, as computed on ODPW 2524, Schedule E, line 32, column 1. This amount will be the same for all months during the period.

**Column 3**, list on a monthly basis capital investments made during the period. Capital investments include cash and other property contributed by owners and proceeds from the issuance of corporation stocks. Do not include loans from owners here. The amount entered on the appropriate line in column 3 is carried forward to subsequent months in the period and is increased by additional contributions in the month(s) in which such contributions are made.

**Column 4**, enter the net gain or loss from the disposition of depreciable assets computed in accordance with Chapter 1, Section 132 of the Provider Reimbursement Manual (HIM-15). Gains and losses on investments included in equity capital will also be shown in this column.

**Column 5**, enter in this column the amounts withdrawn by owners or disbursed for the personal benefit of owners; any amounts paid as dividends to corporation stockholders are also entered. This column indicates the cumulative amount for the period; i.e., if withdrawals occur at the rate of \$600 per month, the first month of the period will show \$600, the second month \$1,200, etc. However, if withdrawals are made and are reflected here in the profit or loss for the period (for example salaries), they should be entered here.

**Column 6**, enter other changes in equity capital such as loans from owners made after July 1, 1972 (increases) and repayments of the same (decreases). Unrestricted donations and contributions are also entered in this column.

Beginning with the first month in which a transaction occurs, the applicable amount is carried forward to subsequent months and is increased by additional loans or decreased repayment of loans.

**Column 7**, equity capital increases or decreases, as income is earned or as losses are incurred in operation of the provider during the reporting period.

The net amount of the change in equity capital from this category of transactions is determined by analyzing the difference between equity capital at the beginning of the period and equity capital at the end of the period. From this net increase or decrease in equity capital are subtracted the amounts included under the other categories of changes on Schedule E-1, columns 3 through 6. The remainder will then represent the increase or decrease due to operations; however, any amount for a return on equity capital included in the interim payments is further subtracted from this remainder. The increase or decrease due to operations is considered as earned uniformly during each of the months of the reporting period and affects equity capital cumulatively. For example, if the net increase due to profits in operations for 12 months is \$24,000, \$2,000 would be shown in the first month, \$4,000 in the second month, etc.

**Column 8**, enter the net total of columns 2 through 7. If a negative amount is claimed enter zero. Add the individual months' equity capital and indicate the total on line 13.



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## ADJUSTMENT TO TRIAL BALANCE

Name of Facility:			Medicaid Provider No.:	
			Period:	
Description	Salary Increase (Decrease)	Other Increase (Decrease)	Total Increase (Decrease)	Ref. Sch/Line No.
	(1)	(2)	(3)	(4)
1. Guest and Employee Meals				Schedule B-1 col. 7, line 43
2. Discounts, Rebates, Refunds				
3. Vending Machines				
4. Telephone and Telegraph				Schedule C, col. 7, line 13
5. Equipment Rental				Schedule D, col. 7, line 17
6. Beauty, Barber and Gift Shop				
7. Rental—Space				
8. Rental—Other				
9. Miscellaneous/income (attach detail)				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17. Total				

## INSTRUCTIONS FOR COMPLETING ODPW 2524, SCHEDULE B-3

Columns 1 and 2, lines 1 through 9—Enter the appropriate adjustments for income earned as necessary to comply with HIM-15, federal regulations, state laws, and Ohio Medicaid program regulations. Items included on line 9 must have attached supportive detail.

Columns 1 and 2, lines 10 through 17—Enter any other appropriate adjustments to comply with the above mentioned regulations.

Column 3, lines 1 through 17—Sum of columns 1 and 2.

Column 4, lines 1 through 17—Indicate cross reference of adjustments in column 4 and carry figure in column 3 forward to the appropriate line on ODPW 2524, Schedules B-1 and C, column 7 and Schedule D, column 5.

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Schedule B-2

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## REVENUE TRIAL BALANCE

Name of Facility:			Medicaid Provider No.	
			Period:	
Account Name	Chart of Account No.	Total	Adjustments Increase (Decrease)	Adjusted Total
(1)	(2)	(3)	(4)	(5)
1. Routine Service Income				
2. Private	501			
3. Medicare	502			
4. Medicaid	503			
5. Veterans	504			
6. Other	505			
7. Med./Rehab. Prof. Serv. (attach detail)	520			
8. Medical Services (attach detail)	530			
9. Medical Supplies/Expenses	540			
0. Radiology	551			
11. Laboratory	552			
12. Oxygen	553			
13. Social Services	560			
14. Medical Records Library	570			
15. Utilization Review	580			
16. Pharmacy;	590			
17. Dietary—Raw Food	621			
18. Dietary—Other	622			
19. Cafeteria	623			
20. Administrative/General (attach detail)	610			
21. Communications	611.81			
2. Plant Operation and Maintenance (attach detail)	624			
23. Housekeeping	631			
24. Laundry and Linen	632			
25. Nonoperating Revenue (attach detail)	640			
26. Other operating Revenue (attach detail)	650			